

Chapter 15.—Deposits.

(C. A. C., Articles 245—265.)

Revenue and Criminal Court De-	Personal Deposits ...	198
posits 190	Civil Court Deposits ...	204

188. There are three classes of Deposits classified according to the departments through which they are received and a personal (or banking) account. (for which special forms are provided), making in all four classes of Deposits, *viz.* :

- Revenue Deposits.
- Civil Court Deposits.
- Criminal Court Deposits.
- Personal Deposits.

189. At Political Treasuries (such as Aden) where all branches of the civil administration—revenue, criminal and civil—are under the same officer, all deposits (other than Personal Deposits) should be included in one register and be called "*Revenue Deposits*," but, in an ordinary Collectorate, all the Collectors' Deposits should be in one register "*Revenue Deposits*," and all the Magistrates' Deposits in another register, "*Criminal Court Deposits*," while the Deposits of the several Judges and their subordinate Courts are kept separate (under arrangements explained further on) as "*Civil Court Deposits*."

Revenue and Criminal Court Deposits.

190. The accounts of these two classes of Deposits should be maintained in strict accordance with Articles 250, 251, 351 to 354, 364 and 366 of the C. A. C., which contain sufficiently full instructions for the guidance of Treasury Officers.

NOTE.—Under the sanction of the Comptroller-General receipts by Superintendents of Jails on account of prisoners' private cash are remitted to the Treasury at convenient intervals for deposit as 'criminal deposits.' Withdrawals are made on receipts of Superintendents who pay the amounts to the prisoners concerned and record their receipts in their offices.

191. Costs awarded by Mámlatdárs under Section 17, Clause 3, of Bombay Act III of 1876, should be credited to Revenue Deposits, pending appearance of parties interested.

192. The following items should be carefully excluded from the Deposit Registers :—

Receipts.

- (1) Sale-proceeds of occupancy rights.
- (2) Auction sale (25 per cent.) deposit money.

- (3) Hissedári shares (Sind).
- (4) Fines out of which rewards are payable.
- (5) Rewards to informers.
- (6) Advances made by landholders to pay the surveyors engaged in the partition of their estates.

Repayments.

193. The Receipt Registers should be examined, at frequent intervals, by the Treasury Officers and reviewed by the Collectors quarterly (Article 252, C. A. C.). No item should be allowed to remain in deposit beyond the prescribed period. The following instructions should be carefully observed :—

Compensation fines, and process fees to complainants, should not be held indefinite, a month after appeal is decided.

Sale-proceeds of property suspected to have been stolen, and

Batta to witnesses, after the case in which they are concerned is decided.

Proceeds of property of an absconded person, after two years.

194. Deposits made at a Sub (Táluka) Treasury must, under Article 360 of the C. A. C., be brought item by item, through the daily sheet upon the district (Huzúr) registers and must be numbered in the general series. Items so received may under the same rule be paid at the Sub (Táluka) Treasury without reference to the Treasury Officer at head-quarters, and care must be taken that the items are marked with a distinguishing note so as to preclude their being paid at the District Treasury. The forms of Register to be kept at the Sub-Treasury have been prescribed in the Revised Manual of Revenue Accounts—*vide* pages 156 to 159. No monthly returns should be rendered by Sub-Treasuries, but they should be required to send an extract of outstanding on 1st March under Article 255, note (1) of the C. A. C., and should be advised of the items which the District Treasury may report to the Accountant General as lapsed in order that these items may be so noted in the Deposit Register of the Sub-Treasury.

195. The annual Clearance Registers should be prepared in accordance with Article 253, C. A. C., and should include all items outstanding on the 31st March except those for the year just closed; thus the return due on 1st April 1904 should include—

(1) Items (if any) reserved from lapsing under Article 255.

(2) Deposits of 1902-03.

A special form (smaller than form 32) has been provided for this return.

196. The annual account of lapses should be very carefully prepared in accordance with Article 255, C. A. C., the write-off of the lapse, it will be noticed, is to be made in the Accountant General's office, not at the Treasury as has sometimes been irregularly done in this Presidency. All that the Treasury Officer has to do is to submit the prescribed return and make the deduction from the *plus* and *minus* memorandum (see Article 369 of the C. A. C.), subject of course to any amendment that may be made in the Accountant General's office. A careful observance of the note under the

Page 156—

Add the following new article :—

194-A.—Deposits on account of mining leases should not be refunded without the sanction of Government.

(*Vide* G. R., R. D., No. 3254, dated 30th March 1906.)

(No. 46, dated 28-4-06.)

Add the following :—

District Magistrates are authorized to dispose of the estate of intestate paupers of value not exceeding Rs. 5 for the benefit of persons entitled thereto. The proceeds derived from such disposal may be sent (minus expenses incurred) to the District Court to be dealt with under Reg. VI of 1827 in the cases in which the owner or apparent owner has died leaving no one apparently entitled to take possession of property left by him. If the balance remaining, after deducting the expenses, is entirely insignificant, it will not cover the expense of issuing notices and may be kept by the Magistrate until duly claimed.

(G. R., J. D., Nos. 558 and 1330, dated the 30th January 1889 and 11th March 1889, received with Government J. D. Memo. No. 279, dated the 15th January 1907.)

(No. 88, dated 28th January 1907.)

Substitute the following for Notes 1 and 2:—

Note 1.—Cash Orders issued on Sub-Treasuries remaining unpaid for more than three months from the date of their issue should be held to have lapsed and the amounts thereof should be adjusted at the Treasury by debit to “Personal Deposits” and credit to “Cash Recoveries.” Full particulars should be given in the monthly schedule of Cash Recoveries so as to enable this office to adjust the amounts to the credit of the heads originally charged.

Note 2.—If a lapsed Cash Order is presented at a Sub-Treasury, payment should be refused and the person presenting it should be asked to apply to the Huzúr Treasury Officer through the officer at whose instance the order was granted for the issue of a fresh cash order.

Note 3.—The officer who obtained the cash order should return it to the Huzúr Treasury Officer together with a fresh bill in the usual form for the charges for the payment of which the Cash Order was originally obtained. In cases in which the original bill was countersigned, counter-signature may be dispensed with in the case of the fresh bill. The Huzúr Treasury Officer will pay the amount of the bill in cash to the officer concerned if cash payment is desired or he will issue a fresh cash order as the case may be. He will at the same time endorse the old Cash Order as “Lapsed” and note thereon the month of the schedule of Cash Recoveries in which the amount thereof was credited to Government. The lapsed Cash Order should be forwarded to this office attached to the bill on which the charge is paid for the second time.”

Substitute the following for Notes 1, 2 and 3 :—

(1) Regarding the cash orders outstanding for more than three months the instructions in Notes 1, 2 and 3 of article 322 should be carefully observed.

(2) When payment of a lapsed cash order is claimed the Treasury Officer will forward the cash order to this office for pre-audit of the claim, quoting the particular month of the statement in which it is included. On the claim being passed by this office, the cash order will be returned to the Treasury Officer for payment, the amount when paid should be debited direct in the list of payments, and the cash order sent to this office as a voucher in support of the payment.

article quoted above will much facilitate the preparation of this account which should be rendered in the prescribed form, printed copies of which can be obtained from the Central Press.

197. Applications, for sanction to the refund of such Deposits, should be made in the printed form provided for the purpose, which also should be used as a payment voucher. Such refunds should be debited direct in the Cash Book.

Personal Deposits.

These are of two distinct kinds—

- (1) Personal accounts.
- (2) Cash orders.

For (1) C. A. C. Form No. 42 is used and for (2) Form No. 44, the daily totals of each of these are carried into Form No. 43 so as to arrive at a daily total of the whole major head.

Form 42 is very simple and needs no further explanation. Form 44, it will be observed, is divided into two parts "orders issued" and "orders paid" and thus forms a receipt and also a payment register; the entries in it should be made in accordance with the example given in the annexed form of personal ledger account.

198. When a sum of money is credited in a taluka daily sheet for the purpose of being paid at another taluka, it should in the Huzur accounts be credited to 'Personal Deposits' 'Cash Orders' in the personal ledger account of the paying treasury, and a 'Cash Order' should be issued on the day the daily sheet is incorporated.

NOTE 1.—Cash orders issued on Sub-Treasuries are current for three months only from the date of issue. If a cash order is presented at a Sub-Treasury after the expiry of three months, payment should be refused, and the party presenting it should be asked to apply to the Treasury Officer, through the officer at whose instance the order was granted, for its renewal. The Treasury Officer may either issue a fresh order or simply write the word "renewed" across the non-current cash order, under his dated signature.

NOTE 2.—If a cash order is not discharged within three complete account years, or one whole account year, according as the amount does or does not exceed one rupee, it should be considered as lapsed under Article 255 of the C. A. C., and an annual statement of such cash orders should be submitted to the Accountant General as required by that article. The usual adjustment will be effected in his office by crediting Government and debiting Personal Ledger Account. Subsequent payments can only be made with his sanction, and the procedure laid down in Article 256, C. A. C., should be followed in such cases.

199. When the payment has to be made at the District Treasury no cash order is necessary; the amount should be entered in the "Revenue Deposit Register" at the District Treasury and be paid and vouched for under the rules applicable to such Deposits. Transactions of the nature referred to should be quite exceptional.

200. Form 43 as printed in the Civil Account Code allows for a very few accounts and with the number of Sub-Treasuries subordinate to Bombay treasuries the cross totals would be troublesome; the form has, therefore, been reversed as in the specimen given in this chapter, which provides for the receipts and payments of the first six or any subsequent five business days of the month; five sheets will thus always be used for each month's accounts.

201. Receipts on account of lands in dispute, of which the Collector is receiver, should be credited to Personal Deposits.

202. Surplus revenue of attached villages should be credited to Government at the end of the year (*vide* Section 162 of the Land Revenue Code) by debit to Personal Deposits.

203. The annual certificate under Article 363, C. A. C., should be prepared after a careful examination of the register in Form 44; the aggregate of the orders against which no note of "payment at Sub-Treasury" appears should agree with the "Closing Balance" of the Sub-Treasuries account in Form 45.

A similar certificate must be recorded monthly on the copy of Form 45 (sent to the Accountant General) to the effect that the total of the outstandings in Form 44 corresponds with the balance in Form 45).

Civil Court Deposits.

204. Civil Court Deposits will be recorded in the same forms as "Personal Accounts," a separate account for each Court being opened in C. A. C. Form 42, and the daily totals of these carried into an account in Form No. 43 (the heading being altered from "Personal" to "Civil Court Deposits"), the daily total of which will be carried into the Cash Book as "Civil Court Deposits." Civil Courts will submit the registers prescribed by Notification No. 1171, J. D., dated 23rd February 1893, to the Accountant General, and will continue to keep up the Pass Book prescribed in the High Court rules.

205. Civil Courts Deposits or repayments should not be received or made without the presentation of the Pass Book prescribed. The Pass Book should be returned after each transaction. It should be balanced monthly, and the balance written in words as well as figures.

Deposit Vouchers.

206. The usual form to be used for a Deposit repayment order and voucher, is C. A. C. Form No. 31; this *may* be used in all cases for which separate forms have not been provided.

207. In the case of Earnest Money Deposits the return of the original receipt should be insisted on. The refund of such deposits should be made only on the authority of an order by the officer who directed the acceptance of the deposit, which should be endorsed on the original receipts passed by the Treasury Officer. No part repayment of earnest money should ever be made, except when a revenue demand has to be recovered from such deposit; in which case the amount should at once be credited to Government, leaving the balance, if any, to be repaid to the Depositor, from whom, however, the original receipt should be obtained. In cases in which a person deposits money on account of several contracts, separate receipts for deposits for each contract should be passed by the Treasury Officer, in order to enable the contractor to surrender the original receipt when he receives the refund of money in respect to each contract.

N.B.—This rule is laid down in Article 472, C. A. C., in respect to Earnest Money Deposits of the Military Department, but should be applied generally to all cases of Earnest Money and Security Deposits.

208. It has been brought to the notice of Government that it is sometimes necessary when a Subordinate Judge is absent from his Court on circuit

Add the following note to Article 210 as revised by correction slip No. 27 :—

Note.—The amount payable need not be repeated in the Sub-Treasury Officer's payment order which should be in the following form :—

Pay.

(Signature, with date.)

Sub-Treasury Officer.

(Name of sub-treasury.)

Page 159, Article 210—

Substitute the following for this article :—

“210. Cash Orders should be dealt with at the Sub-Treasury in the same way as bills presented for payment there. The payees' receipt need not, however, be stamped except in the case of cash orders issued in favour of private individuals in order to save the necessity of moving funds from Sub-treasuries by actual cash remittances.”

to permit the Clerk of the Court to sign orders withdrawing money from several deposits, and under recent orders the acceptance of the Clerk's signature, in such circumstances, is authorised as an exception to the general rule requiring the Subordinate Judge himself to sign such orders.

N.B.—It is believed that this necessity arises at present only in the districts of Ahmedabad, Ahmednagar, Poona, Sátara and Thána.

209. Personal Deposits may be vouched for by cheques drawn in strict accordance with C. A. C. Chapter 1, Article 17.

210. "Cash orders" require simply the "payee's receipt" (unstamped, except in the case of those issued in favour of private individuals in order to save the necessity of moving funds from Sub-treasuries by actual cash remittances) and the Sub-Treasury Stamp "Paid," and will then be accepted as complete vouchers.

Personal Ledger Account with the Haveli Sub-Treasury.

ORDERS ISSUED.										ORDERS PAID.				
Date.	No. of Order.	Payee.	Value how received.	Initials.		Amount of each Order.	Initials of Treasury Officer.	Daily Total carried to Register of Personal Deposits.	Payment at Sub-Treasury.		Date.	No. of Order.	Amount of Order.	Daily Total to Register of Personal Deposits.
				Accountant's.	Treasurer's.				Date.	Amount.				
						Rs. a. p.				Rs. a. p.				Rs. a. p.
Oct. 1st ...	90	Mamltdār of Haveli ...	T	A.B.	...	221 0 0	S. Q.		Oct. 3rd ...	221 0 0	Oct. 1st...	89	300 0 0	
" ...	91	Sub-Judge ...	C	...	C.D.	401 0 0	S. Q.				" ...	88	100 0 0	400 0 0
" ...		Pestonji Nowroji ...	C	...	C.D.	1,000 0 0	S. Q.	1,622 0 0			Oct. 3rd...	90	221 0 0	221 0 0

REGISTER OF DAILY RECEIPTS, PAYMENTS, &c.

C. A. C. Form 43 reversed.

Register of Daily Receipts and Payments of Personal Deposits

DAILY TOTAL OF RECEIPTS.							Accounts.
1st.*	2nd.	3rd, 4th Sunday.	5th.	6th.	7th.	Carried forward to next sheet.†	
							Minor A.
							Minor B.
							Minor C.
							And so on
							Táluka Junnar
							„ Indápur
							„ Khed
							„ Sirár
							„ Purandhar
							„ Bhimthádi
							„ Havell
							„ Magval
							„ Ambergaon
							„ Baramati
							„ Mulsi
							Daily Total to Cash Book ...

* Except on the 1st business day of the month these two

† Monthly total in last

